

**Amendments to the Claims:**

This listing of claims will replace all other prior versions and listings of claims in the application.

We claim:

1. (Currently amended) A product for application to the skin comprising: (i) a water-insoluble substrate; (i) a liquid impregnate having a viscosity of less than about 10,000 cps, wherein said liquid impregnate is present in a weight ratio to the water-insoluble substrate that is greater than about 5%; and (iii) a plurality of microcapsules comprising a microcapsule wall surrounding a liquid core.
2. (Original) The product of claim 1, wherein the microcapsule wall is readily fractureable into one or more fragments upon pressure of less than about 1 psi.
3. (Original) The product of claim 1, wherein said liquid impregnate is present in a weight ratio to the water- insoluble substrate that is greater than about 50%.
4. (Canceled)
5. (Original) The product of claim 1, wherein the microcapsule wall comprises a water-insoluble organic polymer selected from the group consisting of a polyamine, a polyacrylate, a polysaccharide, a cyclodextrin, and combinations thereof.
6. (Original) The product of claim 5 wherein the water-insoluble organic polymer is a polyamine.
7. (Original) The product of claim 6 wherein the polyamine comprises monomers of melamine, urea, and combinations thereof.

8. (Original) The product of claim 1 wherein the microcapsules have an average particle size that is in a range from about 100 micron to about 500 microns.

9. (Canceled)

10. (Canceled)

11. (Original) The product of claim 1 wherein the liquid core comprises a benefit agent selected from a group consisting of a retinoid, a tocopherol, an alkanolamine, an enzyme, and salts and esters thereof.

12. (Canceled)

13. (Canceled)

14. (Original) The product of claim 1 wherein the water-insoluble substrate comprises a non-woven, fibrous material.

15. (Currently amended) A method of delivering a benefit agent to an expanse of skin, comprising: (a) contacting the skin with a product comprising a water- insoluble substrate, a liquid impregnate, a plurality of microcapsules comprising a microcapsule wall surrounding a liquid core, and a benefit agent, wherein said contacting comprises laying said substrate in contact with said expanse of skin for a period of time, and wherein said contact ruptures the microcapsule wall of said microcapsules; and (b) transferring an amount of said benefit agent from the product to the skin.

16. (Currently amended) The method of claim 15, wherein said ~~product further comprises a~~ liquid impregnate ~~that~~ is present in a weight ratio to the water-insoluble substrate that is greater than about 50%.

17. (Canceled)

18. (Canceled)

19. (Original) A method of claim 15, wherein said benefit agent is comprised within said microcapsule.

20. (Original) A method of claim 15, wherein the microcapsule wall is readily fractureable into one or more fragments upon pressure of less than about 1 psi.

21. (New) A method of treating an expanse of skin, comprising: (a) contacting the skin with a product comprising a water- insoluble substrate, a liquid impregnate, and a plurality of microcapsules comprising a microcapsule wall surrounding a liquid core, wherein said contacting comprises laying said substrate in contact with said expanse of skin for a period of time, and wherein said contact ruptures the microcapsule wall of said microcapsules; and (b) removing said product from said expanse of skin, thereby providing an increase in skin whitening.

22. (New) A method of claim 21, wherein said liquid impregnate has a viscosity less than about 10000 cps.

23. (New) A method of claim 21, wherein said liquid impregnate has a viscosity less than about 1000 cps.

24. (New) A method of claim 21, wherein said expanse of skin includes the face.

25. (New) A method of claim 21, wherein said period of time is from about ten seconds to about one hour.